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## News from State Auditor Ed Hatchett's Office

### **Hatchett Releases Audit of Pulaski County Sheriff's Tax Settlement**

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(Frankfort) State Auditor Ed Hatchett has released his audit of the 1997 tax settlement of Pulaski County Sheriff Sam Catron. As Auditor of Public Accounts, Hatchett is responsible for auditing the accounts and financial transactions of Kentucky's county governments and state agencies. State law requires annual audits of sheriffs' tax settlements.

The audit contains the following comment:

- The Sheriff should have complied with federal law 12 U.S.C.A. § 1823(e), which requires a written agreement to protect deposits. Subsequent to our audit finding, the Sheriff obtained the necessary written agreement.

The Sheriff is responsible for collecting taxes related to real estate, personal property, bank stock, fire protection and public service corporation property on behalf of the state, county, schools and special taxing districts.

The audit found that the Sheriff's financial statements fairly present the taxes charged, credited and paid in conformity with the prescribed cash basis of accounting.